

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 371: MINING EXCISE TAX**

**§2857. RETURNS**

**1. Annual return.** A mining company shall file, on or before the date the mining company's state income tax return is due to be filed, an annual return on a form specified by the State Tax Assessor for each tax year.

[ 1981, c. 711, §10 (NEW) . ]

**2. Form and contents.** The return shall indicate:

A. The tax due; [1981, c. 711, §10 (NEW) . ]

B. The estimated tax payments made; [1981, c. 711, §10 (NEW) . ]

C. Credits provided under section 2858; and [1981, c. 711, §10 (NEW) . ]

D. Information relating to the value of facilities and equipment, gross proceeds, net proceeds or other relevant information as the State Tax Assessor may by rule require. [1981, c. 711, §10 (NEW) . ]

[ 1981, c. 711, §10 (NEW) . ]

**3. Payments.** A mining company shall pay the tax due, less estimated tax payments and credits, at the time its annual return is due without extensions.

[ 1981, c. 711, §10 (NEW) . ]

**4. Extensions.** The State Tax Assessor may grant a reasonable extension of time for filing a return, declaration, statement or other document or payment of tax or estimated tax required by this chapter on such terms and conditions as he may require. The extension may not exceed 8 months.

[ 1981, c. 711, §10 (NEW) . ]

**5. Computation.** In computing a mining company's tax, gross proceeds and net proceeds shall be computed as if each mine site were a separate taxpayer. The State Tax Assessor may distribute, apportion or allocate on a reasonable basis gross proceeds, deductions, credits or allowances between or among mining companies or mine sites, if such distribution, apportionment or allocation is necessary to prevent evasion of taxes imposed by this chapter, or to reflect clearly the gross or net proceeds of any mining company or mine site.

[ 1981, c. 711, §10 (NEW) . ]

**SECTION HISTORY**

1981, c. 711, §10 (NEW) .

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